



**Thomas A. Schweich**  
Missouri State Auditor

## CITIZENS SUMMARY

### Findings in the audit of the Sixteenth Judicial Circuit, City of Buckner Municipal Division

Bond Controls and Procedures	The city does not perform complete and timely bank reconciliations for the bond account. When the September 2011 bank reconciliation was completed the book balance exceeded the adjusted bank balance by \$2,063. Reasons for this difference were not investigated and in January 2012 the city adjusted the bond account book balance for that amount. Lists of liabilities are not prepared and compared to the reconciled balance of the bond account. At our request, the Court Administrator prepared a list of open bonds as of January 31, 2012, and the reconciled bond account balance exceeded identified liabilities by \$22,155. Bond forms are not issued numerically, and the Court Administrator does not account for the numerical sequence of bond forms received, which increases the risk of loss, theft, or misuse of bond monies.
Receipting Controls and Procedures	Accounting duties are not adequately segregated. The Court Administrator performs all duties related to the collection of fines, costs, and bonds, and neither the Municipal Judge nor other city officials provide adequate supervision or review of the Court Administrator's work. Municipal court receipts are not deposited timely or intact. During a cash count, auditors identified \$24,467 of undeposited monies on hand, including \$14,566 in cash, representing 28 days of receipts. In addition, receipt slips are not always issued immediately, and checks and money orders are not restrictively endorsed immediately upon receipt.
Ticket Controls and Procedures	Neither the Prosecuting Attorney nor the Municipal Judge adequately oversees or documents their approval of amendments to traffic tickets, making it difficult to ensure that tickets and related monies are handled properly.

In the areas audited, the overall performance of this entity was **Fair**.\*

American Recovery and  
Reinvestment Act  
(Federal Stimulus)

The Sixteenth Judicial Circuit, City of Buckner Municipal Division did not receive any federal stimulus monies during the audited time period.

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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